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CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

The Honorable Charles F. Wagner, Jr.  
Rapides Parish Sheriff and Tax Collector  
P.O. Box 1510  
Alexandria, LA 71309

We have performed the procedures enumerated below, which were agreed to by you and the Legislative Auditor, State of Louisiana, solely to assist you with respect to the transition of the newly elected Sheriff of Rapides Parish for the period July 1, 2007 through February 14, 2008. The Rapides Parish Sheriff's management is responsible for capital assets and financial record keeping. This agreed-upon procedure's engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We will confirm the cash on deposit as of February 14, 2008 from the following banks, agree the confirmed balance to the amount shown on the bank reconciliations maintained by the Rapides Parish Sheriff, recalculate the amounts in the bank reconciliations and compare the resultant cash balances per book to the respective general ledger account balances:

**JPMorgan Chase Bank -**

General Fund	Account #8300205966
Civil	Account #8300200654
Cash Bond	Account #8300200646
Salary Fund	Account #8300200662
Tax Collector	Account #8300200670

**Regions Bank -**

Operating	Account #4850135402
Fines and Cost	Account #4850017930
Tax Collector Fund	Account #4850803847
Tax Redemption	Account #4850020214

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/16/08

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<i>Hancock Bank -</i>	
<i>Capital Projects Fund</i>	<i>Account #16627897</i>
<i>Drug Enforcement</i>	<i>Account #16891772</i>
 <i>Red River Bank -</i>	
<i>Protest Tax</i>	<i>Account #1047612</i>
 <i>Capital One Bank -</i>	
<i>Commissary</i>	<i>Account #772098464</i>
<i>Inmate</i>	<i>Account #772098456</i>
<i>Tax Collector</i>	<i>Account #817021484</i>
 <i>Evangeline Bank &amp; Trust -</i>	
<i>Tax Collection</i>	<i>Account #1800329</i>

*A separate request to each bank will accompany the cash confirmation requesting the above banks to provide names, numbers, and balances for any accounts in the name of the Rapides Parish Sheriff not listed above along with any loan balances directly liable by the Rapides Parish Sheriff to the financial institution.*

All cash on deposit as of February 14, 2008 in the above listed accounts was confirmed with the banks with no exceptions. The confirmed balances agreed to the bank reconciliations and the bank reconciliations were recalculated with no exceptions. The February 14, 2008 cash balances were compared to the respective general ledger account balances with the following exceptions:

No general ledger is maintained for the following accounts-

<i>JPMorgan Chase Bank -</i>	
<i>Cash Bond</i>	<i>Account #8300200646</i>
<i>Tax Collector</i>	<i>Account #8300200670</i>
 <i>Regions Bank -</i>	
<i>Fines and Cost</i>	<i>Account #4850017930</i>
<i>Tax Collector Fund</i>	<i>Account #4850803847</i>
<i>Tax Redemption</i>	<i>Account #4850020214</i>



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Red River Bank -  
Protest Tax                      Account #1047612

Capital One Bank -  
Tax Collector                      Account #817021484

Evangeline Bank & Trust -  
Tax Collection                      Account #1800329

The general ledger is posted on a monthly basis for the following accounts, and, because the February activity had not yet been posted, the following account cash balances differed from the general ledger balances -

	<u>Cash Balance</u>	<u>General Ledger Balance</u>	<u>Difference</u>
Hancock Bank Drug Enforcement Acct #16891772	\$ 49,015.06	\$ 64,155.68	\$ (15,140.62)
Capital One Bank Commissary Acct #772098464	65,487.07	73,309.77	(7,822.70)
Capital One Bank Inmate Acct #772098456	949,232.19	1,079,287.55	(130,055.36)

The following account cash balances differed from the general ledger balances -

	<u>Cash Balance</u>	<u>General Ledger Balance</u>	<u>Difference</u>
JPMorgan Chase Bank Salary Fund Acct #8300200662	\$ 5,598.88	\$ 5,000.00	\$ 598.88

Cash confirmation responses received from the financial institutions included only those accounts listed above with no loan balances directly liable by the Rapides Parish Sheriff to the financial institution with one exception. The confirmation response received from Regions Bank included the following two accounts in the name of the Rapides Parish Sheriff, which are not included in the above list:

	2/14/2008 <u>Confirmed Balance</u>
Rapides Parish Sheriff-Employee Family Club Acct #4850074748	\$ 8,930.31
Rapides Parish Sheriff-Honorary Membership Fund Acct #4850135119	12,675.02

2. *We will confirm all certificates of deposit on the general ledger as of February 14, 2008 with financial institutions.*

All amounts for certificates of deposit on the general ledger as of February 14, 2008 were confirmed with financial institutions with the following exception:



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The Capital Projects Fund general ledger balance as of February 14, 2008 for Red River Bank certificate of deposit #4640209 is \$367,859.71 and the confirmed balance from Red River Bank at February 14, 2008 is \$377,031.00, which is a difference of \$9,171.29.

3. *We will obtain a General Fund accounts receivable subsidiary listing and examine supporting documentation for each account balance greater than \$5,000.*

Supporting documentation was examined for accounts receivable balances greater than \$5,000 with the following exceptions, which were adjusted in the general ledger subsequent to February 14, 2008 for the differences noted:

	<u>Subsidiary Balance</u>	<u>Supporting Documentation</u>	<u>Difference</u>
Rapides Parish Police Jury – FEMA Reimbursement	\$ 109,330.97	\$ 51,587.00	\$ 57,743.97
Rapides Parish Police Jury – Sales Tax Estimate Feb 08	1,100,000.00	937,838.15	162,161.85
U.S. Marshal's Service – Federal Billing 2/08	12,510.00	11,880.00	630.00
Dept of Public Safety & Corrections – DOC Billing 2/08	402,862.33	401,248.42	1,613.91
LA Highway Safety Commission – Safe/Sober 1/08	6,244.00	5,000.00	1,244.00
ELMHS, Forensic Division – DHH Billing	11,978.65	10,568.08	1,410.57

4. *We will obtain copies of the detailed property records and examine all capital assets with cost greater than and equal to \$5,000.*

All capital assets with cost greater than and equal to \$5,000 were examined with the following exceptions:

<u>Description</u>	<u>Acquisition Date</u>	<u>Cost</u>
IBM Computer-Hardware Imp.	08/30/89	\$ 34,149.05
PDR 100 ID Card Machine	08/30/02	6,295.00
1982 International 1586 Tractor	02/15/95	7,200.00
Assessor's Office Computer Equipment Upgrade	10/01/96	39,264.22
2005 Mercury Outboard Motor	06/30/05	6,458.00
Motorola 800 MHZ Console	06/08/89	23,669.40
2005 Mercury Outboard Motor	09/16/05	6,458.00



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On April 23, 2008 in accordance with approval from Rapides Parish Sheriff Charles F. Wagner, Jr. the scope of this engagement was amended to exclude examination of 13 Motorola MW800 computers with an acquisition date of December 8, 2006 and a cost of \$5,394.92 each located in various Rapides Parish Sheriff's Office vehicles throughout Rapides Parish with the acknowledgement that these computers would be examined by Rapides Parish Sheriff's Office personnel.

5. *We will account for sequential check numbers beginning July 1, 2007 and agree the last check number written to the supply of blank checks in all cash accounts as noted at item #1.*

The sequential check numbers beginning July 1, 2007 were accounted for and the last check written was agreed to the supply of blank checks in all cash accounts as noted at item #1 with no exceptions.

6. *We will obtain an accounts payable vendor list and list of open purchase orders and review the lists with a Rapides Parish Sheriff employee designated by the Sheriff for unusual vendors and extraordinary obligations. For any unusual vendors noted, we will obtain a list of invoices paid from July 1, 2007 through February 14, 2008 and examine supporting documentation for each invoice.*

Supporting documentation was reviewed for each invoice paid from July 1, 2007 through February 14, 2008 for unusual vendors noted from the accounts payable vendor list noting the following:

Sales tax was paid on pizzas purchased for the Honor Guard in the amount of \$3.49 to BJ's Pizza.

Sales tax was paid on cracker jacks purchased for the LA Youth Academy Boot Camp in the amount of \$10.08 to Cenla Shrine Club.

All meals and supplies reimbursed with petty cash included sales tax.

Petty cash reimbursements included food items purchased for the board meetings of CrimeStoppers, another nonprofit agency, totaling \$263.20.



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An invoice for 34 haircuts @ \$4.25 per cut for the LA Youth Academy Boot Camp to Doug's Barber Shop was paid with an incorrectly calculated total of \$145.00. The correct invoice total should have been \$144.50.

Open purchase orders were reviewed for extraordinary obligations, noting the following:

Purchase order number 586701 to Hixson Autoplex dated January 4, 2008 in the amount of \$249,429.84 for 11 Crown Victoria cars with options remains outstanding.

7. *We will obtain a check register from July 1, 2007 through February 14, 2008 and examine supporting documentation for each payment over \$20,000.*

The supporting documentation for all checks over \$20,000 from July 1, 2007 through February 14, 2008 were reviewed noting the following:

On Regions Bank Operating Account check number 70948 dated August 31, 2007 to Belsco, Inc., the amount paid for 10 lightbars was \$22.50 greater than the accepted bid amount.

On Regions Bank Operating Account check number 71526 dated October 5, 2007 to NAPA Auto Parts in the amount of \$23,067.19 for various tools, the bid documentation showed bids were opened September 10, 2007; however, publication dates of the bid announcement were Saturday, September 15, 2007; Saturday, September 16, 2007; and Sunday September 23, 2007.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the capital assets and financial records for the period July 1, 2007 through February 14, 2008. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management of the Rapides Parish Sheriff, federal awarding agencies, and the Legislative Auditor's Office of the State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

April 23, 2008

*Payne, Moore & Herrington, LLP*

Payne, Moore & Herrington, LLP

**CHARLES F. WAGNER, JR.**  
*Sheriff and Tax Collector*  
*Rapides Parish*

Post Office Box 1510 Telephone 473-6700  
ALEXANDRIA, LOUISIANA 71309

Office Of Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

July 9, 2008

Re: Agreed Upon Procedures Audit of Rapides Parish Sheriff's Office

This memo is the Rapides Parish Sheriff's Office response to comments made by the audit firm of Payne, Moore and Herrington for the agreed upon procedures engagement letter dated April 23, 2008.

1. The cash and general ledger balances would have agreed had a financial statement for each fund been prepared as of the audit date.
2. The Certificate of Deposit noted in #2 matured on February 12, 2008, and was renewed on the same date for another six months. The renewal amount included the interest earned on the maturing Certificate. This amount was compared to the most recent general ledger balance, which was January 31, 2008. Therefore it did not agree. Once again, if a trial balance had been prepared as of the audit date, they would have agreed.
3. Accounts receivable balances are adjusted periodically as items become uncollectible or as billed amounts are adjusted for corrections. Three of the items listed in #3 are billing for inmates held in the jails that are run by the Sheriff's Office. It is not uncommon to have adjustments to those invoices after they are billed. One item in #3 is a 3 year-old invoice to FEMA from hurricanes Katrina and Rita. Information as to what FEMA is going to pay us is still being reviewed and further adjustments could still be made. The sales tax invoice that was adjusted is estimated every month and adjusted when the actual amount is known.
4. The fixed asset items that were listed in #4 should have been removed from the asset listings in prior years by the division director responsible for those items. It will be stressed in the future to look at each individual item to make sure that they are still in the Sheriff's Office possession.
5. No comment
6. Items purchased with petty cash are going to have sales tax on the invoice. It is not feasible to ask a vendor to remove the sales tax on such purchases. The sales tax in question is less than \$200 annually. Lunches for the Crimestoppers Board meetings were provided by the Sheriff's Office because the Board did not believe they could use their funds for that purpose and the administration of the Sheriff's Office approved the expenditure because the Sheriff's Office and Crimestoppers work hand-in-hand in solving criminal cases. Regarding the invoice that was overpaid by 50 cents; it was a hand written invoice and was calculated incorrectly. We have now instituted a policy of recalculating all hand written invoices before they are paid.

7. The purchase requisition contained a \$22.50 error in addition. Consequently, the purchase order was written for this amount. The purchase order amount was subsequently changed to the correct amount of \$22,864.50. The invoice in the amount of \$22,887.00 should have been reduced by \$22.50 when paid. Regarding the bid for auto parts, the person responsible for this bid is no longer with the Sheriff's Office. Therefore, the explanation concerning the conflicting dates cannot be determined. The bid was advertised as required and there was only one bidder that responded.

If you have any questions, please call me @ (318) 473-6810.

Thank You,



Mark Thibeaux  
Finance Officer  
Rapides Parish Sheriff's Office